



Nippon Express
d/b/a Nippon Express International Corp.

WAYBILL

(COMBINED TRANSPORT DOCUMENT)

Page 1 of 13

Shipper
ENPLAS CORPORATION

2-20-10, YABEI, KAWAGUCHI-SHI,
SAITAMA 332-0002 JAPAN
TEL: 870899810492

Consignee
ENPLAS (U.S.A.) INC.
1901 WEST OAK CIRCLE, MARIETTA,
GEORGIA 30062, U.S.A.

Notify Party
ENPLAS (U.S.A.) INC.
1901 WEST OAK CIRCLE, MARIETTA,
GEORGIA 30062, U.S.A.

RECEIVED the goods of the container(s) or package(s) said to contain the cargo herein mentioned in apparent good order and condition unless otherwise indicated, to be transported and delivered or transhipped as herein provided.
The receipt, custody, carriage, delivery and transhipping of the goods are subject to the terms and conditions on the face and back hereof, whether written, typed, stamped or printed.

Waybill Number
YOLS4273480

Export Reference

Forwarding Agent-Reference
20-4273480 SALES GROUP NO.3
YOLS4273482 OTI LICENSE NO.16327N

Point and Country of Origin
JAPAN

For Cargo Release, Contact:
NIPPON EXPRESS U.S.A., INC.
ATLANTA BRANCH
5176 PELICAN DRIVE
ATLANTA, GA 30349 U.S.A.
TEL: (770)996-0702

Pre-carriage by
YOKOHAMA, CY

Ocean Vessel/Voy. No.
CHEROKEE BRIDGE 16E

Port of Discharge
LONG BEACH, U.S.A.

Place of Receipt
YOKOHAMA, CY

Port of Loading
TOKYO, JAPAN

Place of Delivery
MARIETTA, GA. CONSIGNEE'S DOOR

Routing of Transportation

Final Destination (for the Merchant's reference only)

Marking and Numbering Container No. and Seal No.	No. of Mugs or Containers	Description of Packages and Goods Type or Kind of Packages or Containers	Gross Weight	Measurement
ENPLAS (IN DIAMOND) MARIETTA, GA C/NO.1-6 MADE IN JAPAN		'SHIPPER'S LOAD & COUNT' ORIGIN: JAPAN FREIGHT: PREPAID INVOICE NO.: EJ45518 EJ45519P PLASTIC PARTS: 120 PCS PLASTIC RESIN: 5,500 KG YOUR P/ON: 12042	8950 KGS	37.355 M3
ENPLAS (IN DIAMOND) MARIETTA, GA C/NO.303001-305518 508001-508038 508042-508051 MADE IN JAPAN	1 CONTAINER 566 CARTONS 8 PALLETS (= 220 BAGS) ***** 572 PACKAGES (= 786 PACKAGES) (40' X 1 CONTAINER)			
FREIGHT PREPAID AS ARRANGED			(CONT NO.) YML4861427(40')	(SEAL NO.) YML5792951

Declared Value USD **341,000** (If Merchant enters value, the A.A. Valorem rate will be charged.)
These commodities licensed by U.S. for ultimate destination **ONE (1) CONTAINER ONLY.** Diversion contrary to U.S. Law prohibited.

Freight & Charges	R/T	Rate	Collect
		FREIGHT PREPAID AS ARRANGED	

Ex. Rate	Prepaid at	Payable at	Place of Waybill(s) Issue	Dated
¥	YOKOHAMA, JAPAN		YOKOHAMA, JAPAN	MAR. 31, 2006
	Total Prepaid in Yen	No. of original Waybill(s)	IN WITNESS WHEREOF, the number of Waybill(s) stated herein, all of the same tenor and date, has been signed.	
		ONE (1)	AS CARRIER, NIPPON EXPRESS U.S.A. (LINE), INC. NIPPON EXPRESS CO., LTD.	

Laden on board the Vessel	By
Vessel: CHEROKEE BRIDGE Port of Loading: TOKYO, JAPAN	Date: MAR. 31, 2006 By:
	By: YOKOHAMA OFFICE TRANSPORT BRANCH

ENPLAS


EXHIBIT A
to Declaration of Anthony Smith



YANG MING MARINE TRANSPORT CORP

Shipper NIPPON EXPRESS U.S.A. (ILLINOIS) INC. SCAC CODE:NPNE 950 NORTH EDGEWOOD AVENUE, WOOD DALE, IL 60191 U.S.A. TEL: (630) 350-0202 FAX: (630) 350-1038		Booking No. TYOU1103819	Waybill No. WAYBILL YMLUN261105283
		Export References AUTO-NVO/NPNE	
Consignee NIPPON EXPRESS U.S.A. (ILLINOIS) INC. SCAC CODE:NPNE 950 NORTH EDGEWOOD AVENUE, WOOD DALE, IL 60191 U.S.A. TEL: (630) 350-0202 FAX: (630) 350-1038		Forwarding agent references	
		Point and Country of Origin of goods T11	
Notify party NIPPON EXPRESS U.S.A., INC. ATLANTA OCEAN CARGO BRANCH 5176 PELICAN DRIVE ATLANTA, GA 30349 TEL: 404-996-0702		ALSO NOTIFY	
*Prepared by		*Place of Receipt YOKOHAMA CY	
Vessel Voy No. 16E Bag CHEROKEE BRIDGE		Port of Loading TOKYO, JAPAN	
Port of Discharge LONG BEACH, CA		*Place of Delivery ATLANTA, GA CY	
		Onward inland routing Auto NVOCC B/L	
		Delivery status Micro Bridge Ramp Service (IP1)	

PARTICULARS FURNISHED BY MERCHANT			
MTS & NOS/CONTAINER NOS	NO OF PKGS	DESCRIPTION OF PACKAGES AND GOODS	MTS/CONTAINER NOS GROSS WEIGHT(KGS)
1 CONTAINER		SHIPPER'S LOAD, COUNT AND SEALED. 786 PACKAGES	37.3550M3 8,950.0000KGS
ENPLAS (IN DIAMOND) MARIETTA, GA C/NO. 1-6 MADE IN JAPAN		AUTOPARTS HOUSE B/L NO : YOLS4273480 566 CARTONS 6 PALLETS (= 220 BAGS)	FREIGHT PREPAID LOADED ON BOARD CHBROKEE BRIDGE VOY: 16E AT: TOKYO ON: MAR/30/06 CRD: MAR/23/06
ENPLAS (IN DIAMOND) MARIETTA, GA C/NO. 303001-303518 503001-503038 503042-503051 MADE IN JAPAN			
YMLH4361427 40DC	ECI/ECI	YML5792951 786PACKAGES 8 950 0000KGS	37.3550M3

Declared value \$		If Merchant enters value of Goods and pays the applicable		Place and Date of Issue		YOKOHAMA	
ad valorem rate, Carrier's package limitation shall not apply. See Clause 23 (2)&(3) para(c)				On Board Date		MAR/30/86	
ITEM NO	CHG	RATED AS	PER	RATE	PREPAID	COLLECT	SEA WAYBILL NO. YMLUW261105283
				FREIGHT AS ARRANGED			<p>The receipt, custody, carriage and delivery of the goods are subject to the terms appearing on the face and back hereof and to carrier's applicable tariff.</p> <p>Delivery of the Goods will be made to the Consignee or his authorized representative upon proper proof of identity and authorizations without the need of producing or surrendering a copy of this Sea Waybill.</p>
Rate of Exchange							YANGMING (JAPAN) CO., LTD.
Number of Original Sea Waybill				ONE			
				Total			
				payable at			<p>By </p> <p>Representative for Yang Ming Marine Transport Corporation, as carrier</p>

* :Applicable only when used for multimodal or through transportation

ENPLAS

EXHIBIT B

to Declaration of Anthony Smith



U. Peter Widmer
Senior Marine Representative

November 13, 2006

INTERESTED UNDERWRITERS PER
W.K. Webster (Overseas) Ltd.
80 Maiden Lane
12th Floor
New York, NY 10038

Attn.: Mr. Anthony Smith

RE: Nippon Express USA, Inc.

FINAL REPORT
PRIVATE & CONFIDENTIAL SURVEY REPORT NUMBER: 2730-2009

PRINCIPAL : W.K. Webster (Overseas) Ltd.
80 Maiden Lane
12th Floor
New York, NY 10038

YOUR FILE NO. : 10/06/11163A

ASSURED : Nippon Express USA, Inc.
5176 Pelican Drive
Atlanta, GA 30349

INSURER : NipponKoa Insurance Company of America
14 Wall Street
Suite 812
New York, NY 10005

THEIR FILE NO. : Not advised

CONVEYANCE : CHEROKEE BRIDGE, V. 16E, Rail, Truck

CARRIER : Yang Ming Marine Transport Corporation,
Norfolk Southern Railway Company

BILL OF LADING : YNLUW261105283
(Yang Ming Marine Transport Corporation)

DATE : March 30, 2006

EXCELLENCE IN EVERYTHING WE TOUCH

5620 Glenridge Drive NE ■ Atlanta, GA 30342 ■ (404) 847-4534 ■ Fax (404) 240-4832 ■ E-mail
peter_widmer@us.crawco.com ■ www.crawfordandcompany.com

EXHIBIT C
to Declaration of Anthony Smith 8

BILL OF LADING : YOLS4273480
(Nippon Express USA, Inc.)

DATE : March 31, 2006

VOYAGE : Saitana, Japan – Yokohama – Tokyo – Long
Beach, CA – Atlanta, GA – Marietta, GA

CONTAINER NO. : YMLU 4361427 (40' DC), original container
NCEU 956335 (48'), transloaded container

SHIPPER : Enplas Corporation
2-20-10, Yahei
Kawaguchi City
Saitama 332-0002
JAPAN

CONSIGNEE : Enplas (U.S.A.), Inc.
1901 West Oak Circle
Marietta, GA 30062

RECOMMENDED
RESERVE: \$ 190,000.00

CARGO INTERESTS: 1.
6 Pallets, 220 bags @ 25 Kgs. /Bag, 5,500
Kgs. net, Plastic Resins

INVOICE NO. : EJ45518N

DATE : March 20, 2006

AMOUNT : ¥ 6,420,570.00

TERMS OF SALE : FOB Tokyo

2.
552 Cartons Plastic Parts for Carburetor
Engines (Floats)

14 Cartons Plastic Parts for Automobile
(Caps)

INVOICE NO. : EJ45519P

ENPLAS

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peter_widmer@us.crawco.com

DATE : March 20, 2006

INVOICE VALUE : ¥ 15,674,974.00

TERMS OF SALE : CIF U.S.A.

PLACES OF SURVEYS: Nippon Express USA, Inc.
5176 Pelican Drive
Atlanta, GA 30349

Warehouse of
Enplas (U.S.A.), Inc.
1920 West Oak Circle
Marietta, GA 30062

DATES OF SURVEYS: May 10 and 11, 2006

ATTENDING: May 10, 2006:

- Mr. Kazuo Nishizaki, Nippon Express USA, Inc.
- U. Peter Widmer, Crawford Marine & Transportation,
representing Nippon Express' Insurers.

May 11, 2006:

- Mr. Tatsuo (Tim) Houjyo, Enplas (U.S.A.), Inc.
- Mr. R.A. (Pete) Gilchrist, Enplas (U.S.A.), Inc.
- Ms Dana LeGrand, Enplas (U.S.A.), Inc.
- Mr. Osamu Murasawa, Nippon Express USA, Inc.
- Mr. Patrick Davidson, VeriClaim Inc., representing
Cargo Insurers
- U. Peter Widmer, Crawford Marine & Transportation,
representing Nippon Express' Insurers.

Please refer to our previous report directed to your attention on May 16, 2006.

FINDINGS SUMMARY AND FURTHER INVESTIGATION

At the time of our survey at the consignee's, Enplas (U.S.A.), Inc's premises on May 11, 2006, these consignees did not unload the cargo from the replacement container No. NCEU 956335. Therefore our inspection was limited due to restricted access to the goods and time constraints.

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peter_widmer@us.crawco.com

However, the attending parties determined that the 220 Bags of Plastic Resins were no longer stowed on the original six (6) pallets and several bags were crushed and / or torn and showed leakage / spillage of resin.

Several of the 566 Cartons of Plastic Automotive Parts, consisting of Carburetor Floats and Valve Seat, Air Assist and Cylinder Caps, were dented and crushed. One (1) carton of Plastic Carburetor Floats selected at random was opened and the carton and some floats were examined. We found traces of plastic on the carton, which showed that the floats had rubbed and impacted against the carton and against one another, thereby damaging the floats.

Following their examination of the overall condition of the cargo, Enplas (U.S.A.), Inc.'s representatives advised as follows:

- The various resins could not be utilized for Enplas (U.S.A.), Inc.'s production if they were in any way exposed to an uncontrolled environment or contaminated, as product quality could no longer be guaranteed. Furthermore, they advised that the resins have different melting points, and that even a minute quantity of the wrong resin adhering to a bag containing a different resin or otherwise finding ingress into the production machinery could cause a machinery breakdown and downtime / loss of production.
- Due to the nature and intended usage of the plastic automotive parts, with corresponding safety and product liability issues, these items would most probably not meet the Enplas (U.S.A.) Quality Standards and could not be sold or utilized. The representatives advised that while Enplas (U.S.A.), Inc.'s QC personnel could conduct a quality inspection of all such parts, they were not equipped to determine if these parts were damaged due the derailment, e.g. detect hairline cracks, abrasions or deformations.

The concerned parties agreed that Enplas (U.S.A.), Inc. would arrange to unload the distressed goods and place them into storage pending their further disposition.

The undersigned and the surveyor attending on behalf of the Cargo Insurers recommended that to determine and demonstrate the extent of loss and to mitigate the same, Enplas (U.S.A.), Inc. should proceed as follows:

1. Unload all goods and establish an exact list of all remaining cargo to determine all products lost/destroyed in the derailment.
2. Inspect the goods during or after unloading.
3. Separate the goods as follows:
 - Sound and intact goods, which can be used as intended

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- Goods which cannot be utilized due to actual or potential damages.

we asked that Enplas (U.S.A.), Inc. provide us with their list of sound and damaged items, as well as their QC / Inspection Report evaluating the goods, and with their Quality Control Standards, Rules, Procedures, etc., upon completion of the foregoing,

We also asked that Enplas (U.S.A.), Inc. advise the cost of the aforementioned operations, i.e. the required labor hours and the applicable hourly rates.

We informed Enplas (U.S.A.), Inc. that upon receipt of the above information, we could assist in mitigating the loss by soliciting salvage bids for the distressed goods, on terms "as is, where is, no warranty given or implied".

Subsequent to our attendance, we maintained continuous contact with the Consignee/ Claimant, Enplas (U.S.A.), Inc. and with the surveyor attending for Cargo Interest Underwriters. The following additional information was developed:

DAMAGES

On May 31, 2006, Mr. Tim Houjyo of Enplas (U.S.A.), Inc. advised that their Quality Assurance Department had determined that the following inspection and testing would be necessary to confirm that the Plastic Automotive Parts were sound and intact, referring in particular to Carburetor Float Part No. 397716, of which 510,000 Pieces were shipped, as an example:

- A) Visual Inspection for deformation of arm and outer circumference
- B) Non-destructive Testing, i.e. examination by laser or ultrasound

Mr. Houjyo advised that the CIF US Cost for the Carburetor Float Part No. 397716 amounts to ¥ 23.20 = US\$ 0.211 at the Rate of Exchange of ¥ 110 = US\$ 1.00, whereas the aforementioned Inspection and testing would cost the following:

A) Visual Inspection:
30 Seconds per Piece @ \$ 25.00/Hour (3,600 Seconds) = \$ 0.208 per Piece

B) Non-destructive Testing
In excess of \$ 1.00 per Piece

The foregoing Cost of Inspection and Testing of the Plastic Automotive Parts which are required to ascertain that they have remained sound and intact exceeds the CIF Invoice Value of these parts. As the parts cannot be safely utilized without such inspection and testing, it is thereby confirmed that the entire

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Consignment of Plastic Automotive Parts is a Constructive Total Loss due to actual or potential damages sustained in the derailment.

As regards the 220 Bags of Plastic Resins, Enplas (U.S.A.), Inc. determined that they could not use these materials for production due to actual and / or potential exposure and contamination due to the derailment and released them for sale as Salvage.

CAUSES OF DAMAGES

Based on all available information, it is established and confirmed that the consignment in question suffered a Constructive Total Loss due to physical damages and contamination due to the derailment near Greenville, TX, as well as the subsequent handling to recover a portion of the consignment from the accident site and re-stow the cargo into a replacement container for transportation and delivery to the intended consignee.

EXTENT OF LOSS

566 Cartons of Plastic Automotive Parts, per Enplas Corp. Invoice
No. EJ45518P dated March 20, 2006:

¥ 15,674,974.00 CIF USA
@ Interbank Rate of Exchange of 3/20/2006 = \$ 135,281.00

6 Pallets, 220 Bas of Plastic Resins, per Enplas Corp. Invoice
No. EJ45518N dated March 20, 2006:

¥ 6,420,570.00 FOB Tokyo
@ Interbank Rate of Exchange of 3/20/2006 = \$ 55,411.80

We have not been informed regarding the Freight Cost of the Resins.

Claim-Related Expenses

We have requested but to date we have not received the cost of recovery of the derailed cargo, consisting of handling, storage and extra freight charges.

SALVAGE

We are advised the 220 Bags of Plastic Resins were sold for Salvage against Net Proceeds of \$ 1,250.00. **ENPLAS**

FINAL DISPOSITION OF THE DAMAGED PLASTIC AUTOMOTIVE PARTS

We are advised that Enplas (U.S.A.), Inc. disposed of and destroyed all Plastic Automotive Parts recovered from the derailment site at their premises in Marietta, GA. We were invited to attend the disposal / destruction of these parts; however our principals did not require our attendance.

We have requested a Certificate of Disposal / Confirmation of Destruction and their final Claim Statement from Enplas (U.S.A.), Inc. To date these documents have not been submitted to us.

CARRIERS' LIABILITY

The consignment in question was transported and the loss occurred while under Yang Ming Marine Transport Corp.'s Master Intermodal Bill of Lading No. YNLUW261105283 dated March 30, 2006 from the Yokohama, Japan, Container Yard to the Atlanta, GA, Container Yard. The Bill of Lading describes the cargo as 786 Packages Autoparts. Consequently, the carriers' liability for loss of or damage to cargo is limited to \$ 500.00 or the CIF Invoice Value per Package, whichever is less, in accordance with COGSA, the Carriage of Goods by Sea Act.

As the loss occurred while the consignment was in the care, custody and control of Yang Ming Marine Transport Corp.'s subcontracted carrier, the Norfolk Southern Railway Company, we suggest that recovery be pursued accordingly.

CONCLUSIONS

Based on all available information, documentary and factual evidence, it is established and confirmed that the consignment in question sustained loss and damage due to an external, accidental cause, a derailment near Greenville, TX, on or about April 18, 2006, while the cargo was in the care, custody and control of the US Inland Carrier, the Norfolk Southern Railway Company.

This loss is accordingly submitted for the Underwriters' consideration. In accordance with our principals' instructions, we are herewith closing our file, subject to reopening the same if additional information or documentation are submitted at a later date, which would require our further handling of this claim.

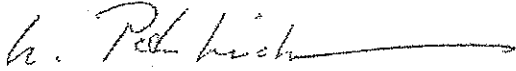
Please note that all of our actions in this matter are in the capacity of surveyors, without prejudice to the rights of whom it may concern, subject to terms, conditions and valuation of the policy of Insurance.

ENPLAS

5620 Glenridge Drive NE ■ Atlanta, GA 30342 ■ (404) 847-4534 ■ Fax (404) 240-4832 ■ E-mail
peter_widmer@us.crawco.com

Sincerely,

Crawford Marine & Transportation



U. Peter Widmer
Senior Marine Representative

Enclosures:

- Currency Converter
- Excerpts of pertinent Correspondence, 22 Pages

ENPLAS

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peter_widmer@us.crawco.com

SUBROGATION RECEIPT

CONVEYANCE CHELDOKEE BRIDGE	POCKET NO. YY-20001077-000183
BLAWIEZED # YOLS4273480	TMCS CLAIM NO. NZ-006-0214
CLAIMANT ENPLAS (USA) INC.	DESCRIPTION OF GOODS 566 LBS. PLASTIC PARTS
CLAIMANT REF. NO. INVOICE NO. ET45519P	Amount \$147,717.00

TO: TM CLAIMS SERVICE, INC.

We have received from you the above noted sum in settlement of subject claim and in consideration of this payment, we hereby transfer to you all of our rights, title and interest in the cargo which was lost or damaged and hereby grant you the right to make use of our name.

We also agree to provide all documents and related correspondence that may be requested and to render all reasonable assistance in connection with any actions or proceedings undertaken by you or on your behalf including promptly executing documents including pleadings, discovery and releases. You will indemnify us against any liability for costs, charges and/or expenses arising in connection with any proceedings which you may undertake in our name.

Dated Feb. 7. 2007.

Company

Signature

Print

Title

ENPLAS (U.S.A.), INC.
1901 WEST OAK CIRCLE
MARIETTA, GA 30062

Jatun H.

Controller

ENPLAS

EXHIBIT D
to Declaration of Anthony Smith

6197

W.K. WEBSTER (OVERSEAS) LTD
80 MAIDEN LANE 12TH FLOOR
NEW YORK, NY 10038
PH. (212) 269-8220

THE NORTHERN TRUST INTERNATIONAL
BANKING CORPORATION
NEW YORK, NEW YORK 10004
1-112-260

DEC 12TH 2007

PAY TO THE
ORDER OF

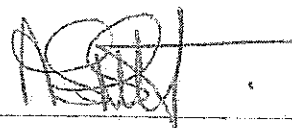
TM CLAIMS SERVICE, INC

\$100,000.00

ONE HUNDRED THOUSAND DOLLARS ONLY _____

DOLLARS

MEMO 10/06/11163



⑈006197⑈ ⑈026001122⑈ 112672⑈ 20010⑈

EXHIBIT E
to Declaration of Anthony Smith

10/06/11163

RELEASE AND ASSIGNMENT

Re: Nippon Express USA (Illinois) Inc
 WAYBILL #YOLS4273480
 "CHEROKEE BRIDGE"
 CARGO: 566 CARTONS OF PLASTIC PARTS (AUTO)
 ENPLAS CORP INVOICE # EJ45519P

For and in consideration of the sum of USD100,000.00 (One Hundred Thousand US Dollars ONLY) paid to Claimant by Nipponkoa Insurance Co. ("Nipponkoa") on behalf of Nippon Express USA (Illinois) Inc. ("Nippon Express"), the undersigned Claimant, for itself its heirs, executors, administrators, assureds, and assigns, hereby releases Nipponkoa and Nippon Express, their subsidiaries, parent corporations, agents, divisions and affiliates, including Nippon Express Co. Ltd., and the officers, directors, employees and agents of each of the same from and against any and all reason of or arising out of the incident that occurred. Claimant hereby affirms and acknowledges that it has read the foregoing release and fully understands and appreciates its effect and that this is a full, final compromise, release and settlement of all claims, demands or benefits known or unknown are hereby expressly waived by Claimant, who hereby expressly agrees that this release shall extend and apply to all unknown and known unsuspected, anticipated or disclosed, and Claimant hereby affirms that it has affixed its signature hereto voluntarily and of its own free will and accord. Claimants warrants and represents that it is the sole owner of the claims, demands, obligations and benefits set forth above and that said claims are free and clear of any liens or encumbrances. This Release does not constitute an admission of liability by Nipponkoa/Nippon Express. Claimant hereby represents that it has either consulted with legal counsel or waives its opportunity to do so.

Claimant also agrees to assign to Nipponkoa any rights of any indemnification, claims, reimbursements or actions that Claimant may have against any third parties. By relinquishing such rights, Claimant is hereby acknowledging that Claimant shall not seek to recover against any third parties and instead, such efforts shall be that of Nipponkoa in Nipponkoa's sole discretion. In the event that Claimant does recover any amounts relating to this release from any third party Claimant shall pay that amount to Nipponkoa in an amount that will satisfy Nipponkoa/Nippon Express's payment to Claimant. Should any other entity sue Nippon Express or any of the above released entities for loss or damage to cargo under the above waybill, Claimant will hold them harmless and indemnify them for all losses, expenses, and attorneys fees in connection therewith.

By signing below the undersigned warrants, represents and covenants that the undersigned has full and valid authority to enter into this settlement and release.

TM Claims Service, Inc Stamp: _____
 Claimant
 By: RICHARD E. BRAGG Signature: [Signature]
 Name: RICHARD E. BRAGG
 Title: ASSISTANT MANAGER, RECOVERY Date: NOV. 15, 2007

EXHIBIT F
 to Declaration of Anthony Smith